

Panaji, 30th September, 1991 (Asvina 8, 1913)

SERIES I No. 26

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Public Works and Urban Development Department

Order

7/10-7/80-WET (II)

In exercise of the powers conferred by Article 60 of Portaria No. 6802 dated 10-12-1956 (Water Supply Bye-Laws), read with clause 2 of the Goa, Daman and Diu Removal of Difficulties Order, 1962, and all other powers enabling it in that behalf, the Government of Goa hereby amends the Goa Revision of Tariff for Water Supply and Meter Rents Order, 1990 (hereinafter called the "said Order"), as follows, namely:—

In Clause 2 of the said Order, after sub-clause (dd), the following para shall be inserted, namely:—

"The water tariff for all new units set up on or after 1-10-1991 shall be charged at concessional tariff which shall be 25% below the above tariff, during the period of five years from the date such unit is set up."

By order and in the name of the Governor of Goa.

B. N. Bhat, Under Secretary to the Government of Goa (P.W.D.).

Panaji, 30th September, 1991

Finance (Revenue and Control) Department

Notification

5/4/87-Fin (R&C) Vol. II (3)

Whereas certain draft rules further to amend the Goa, Daman and Diu Sales Tax Rules, 1964 were published as required by sub-section (1) of section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), at pages 260 and 261 of the Official Gazette, Extraordinary, Series I, No. 23, dated 5-9-1991, under the Notification No. 5/4/87-Fin (R&C)/Vol. II(3) dated 4-9-1991 of the Finance (Revenue

and Control) Department, Government of Goa, inviting objections and suggestions from all persons likely to be affected thereby before the expiry of fifteen days from the date of publication of the said Notification in the Official Gazette;

And whereas the said Gazette was made available to the public on 5-9-1991;

And whereas no objections and suggestions have been received from the public on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), and all other powers enabling it in that behalf, the Government of Goa, hereby makes the following rules so as to further amend the Goa, Daman and Diu Sales Tax Rules, 1964, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Goa Sales Tax (Amendment) Rules, 1991.

(2) They shall come into force with effect from 1st day of October, 1991.

2. *Amendment of rule 15.*—In the Goa, Daman and Diu Sales Tax Rules, 1964 (hereinafter referred to as the 'principal Rules') after rule 15, the following rules shall be inserted, namely:—

"Authority from whom declarations Form S. T. XI-A and S. T. XI-B may be obtained, the use and custody of such forms, etc.

15-A (1) The declaration referred to in entry 68 or 85 of the Second Schedule appended to the Act shall be in Form S. T. XI-A in respect of first-subsequent seller who shall obtain the same from the Small Scale Industry/Medium Scale Industry/Large Scale Industry selling the goods, availing the benefit of the said entry 68 or 85. In respect of every subsequent seller the declaration shall be in Form S.T. XI-B, which shall be obtained by such selling dealer from his supplier.

2. Before a Small Scale Industry/Medium Scale Industry/Large Scale Industry or a subsequent selling

dealer furnishes a declaration in Form S.T. XI-A or S.T. XI-B to his supplier in respect of every sale made by him, it/he shall fill in all the required particulars in that Form. The declaration shall bear the signature of the person authorised to act on behalf of the industry or the subsequent dealer and shall be in triplicate. The "original" and "duplicate" of the declaration shall be made over to the supplier and the triplicate shall be retained by the selling Small Scale Industry/Medium Scale Industry/Large Scale Industry or subsequent dealer. Such Small Scale Industry/Medium Scale Industry/Large Scale Industry and subsequent selling dealer shall maintain the triplicate copy for a minimum period of 5 years or such period as may be specified by the Commissioner of Sales Tax by issue of an order:

Provided that, a single declaration either in Form S. T. XI-A or S.T. XI-B may cover more than one transaction of sale if such sales are made within a quarter of the year and their details, namely Sr. No. of Cash Memo/Bills, their dates and the amounts of sales are shown in the declaration, under the signature of authorised signatory on behalf of Small Scale Industry/Medium Scale Industry/Large Scale Industry or the subsequent seller, as the case may be.

15-B. The provisions of rule 15, in relation to declaration Form S.T. XI/XII referred to therein shall also apply, with such changes as circumstances require, to declarations in Form S.T. XI-A or S.T. XI-B construing the reference made therein to Form S.T. XI/S.T. XII as reference to Form S.T. XI-A/ /S. T. XI-B".

3. *Amendment of Second Schedule.*—In the Second Schedule appended to the principal Rules, after Form S.T. XI, the following Forms S.T. XI-A and S.T. XI-B shall be inserted, namely:—

"FORM S. T. XI-A,

Original/duplicate/triplicate

The Goa, Daman and Diu Sales Tax Rules, 1964

DECLARATION

(See rule 15 A)

(To be issued by the Small Scale Industry/Medium Scale Industry/Large Scale Industry selling the goods to the registered dealer for onward sales when their sales are covered by entry 68 or 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964, as the case may be).

... (Name of the Small Scale Industry/Medium Scale Industry/Large Scale Industry)

R. C. No. under the Goa Sales Tax Act, 1964 ...

R. C. No. under Central Sales Tax Act, 1956 ...

Registration No. and date of registration as Small Scale Industry/ / Medium Scale Industry / Large Scale Industry ...

It is hereby declared that the goods supplied by me/us, to ... under my/our invoices/bills detailed below, are manufactured by me/us in my/our industrial unit which is registered with the Directorate of Industries and Mines, Goa/ /Directorate General of Technical Development, New Delhi and are covered under entry 68 or 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964.

Further, it is declared that the Small Scale Industry/ /Medium Scale Industry/Large Scale Industry is entitled for

exemption under entry 68 or 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964 upto ...

(Signature)

(Name and status of the person signing the declaration in relation to the Industry)

Particulars of invoices/bills

	Date	No.	Amount
1.
2.
3.

NOTE

The original and duplicate of the declaration to be issued to the supplier who shall make over the original to his assessing authority retaining the duplicate for his record. The triplicate copy shall be retained by the selling Small Scale Industry/Medium Scale Industry/Large Scale Industry for its record.

FORM S.T. XI-B

Original/duplicate/triplicate

The Goa, Daman and Diu Sales Tax Rules, 1964

DECLARATION

No. ...

(See rule 15 A)

(To be issued by the registered dealer selling the goods manufactured by Small Scale Industry/Medium Scale Industry/Large Scale Industry availing exemption under entry 68 or 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964, for onward sale).

... (Name of the selling dealer)

R. C. No. under the Goa Sales Tax Act, 1964....

R. C. No. under the Central Sales Tax Act, 1956 ...

It is hereby declared that the goods supplied by me/us, to ... whose sales tax Registration No. ... under my/our invoices/bills detailed below, are manufactured by ...

(Name of SSI/MSI/LSI)

which is registered with the Directorate of Industries and Mines and were purchased by my supplier from the said Small Scale Industry/Medium Scale Industry/Large Scale Industry under declaration form S. T. XI-A No. ... dated ...

(Signature)

(Name and status of the person signing the declaration in relation to the dealer)

Particulars of invoices/bills

	Date	No.	Amount
1.
2.
3.

NOTE

The original and duplicate of the declaration to be issued to the supplier who shall make over the original to his assessing authority retaining the duplicate for his record.

The triplicate copy shall be retained by the first subsequent dealer in the series, for his record".

By order and in the name of the Governor of Goa.

Prabha Chandran, Under Secretary (Fin. Exp.).

Panaji, 30th September, 1991.

GOVT. PRINTING PRESS — GOA

(Imprensa Nacional — Goa)

PRICE — 0-50 Ps.